

CEMETERY AND FUNERAL BUREAU

400 R STREET, SUITE 3080 SACRAMENTO, CA 95814 (916) 322-7737 Fax (916) 323-1890



2002 ENDOWMENT CARE FUND AND SPECIAL CARE FUND REPORT

CERTIFICATE OF AUTHOR	ITY (LICENSE) NUMBER: COA
CORPORATION NAME:	
)
MAILING ADDRESS: [For written correspondence]	
CEMETERY NAME:	
PHONE NUMBER: (_)
CEMETERY ADDRESS: [Cemetery's physical address	
Reporting Period: (che	,
	Beginning January 1, 2002 and ending December 31, 2002 eginning and ending

IMPORTANT REPORTING INFORMATION

- 1. **FILING DATE** If the reporting period is a calendar year, Business and Professions Code Section 9650(a) requires that this report be filed with the Cemetery and Funeral Bureau on or before June 1, 2003.
- 2. FISCAL YEAR FILING DATE If prior approval has been received to file this report on a fiscal year basis, Business and Professions Code Section 9650(a) requires that this report be filed with the Cemetery and Funeral Bureau within five months after the close of the fiscal year end.
- 3. AUDIT REPORT Business and Professions Code Section 9650(b) requires that an audit report upon the general purpose financial statements of the endowment care fund and special care fund accompany this report and be signed by the certified public accountant or public accountant that performed the audit.
- **4. VERIFICATION** Business and Professions Code Section 9650(b) requires that the president or vice president and at least one other officer of the cemetery corporation verify this report.
- 5. LATE FILING PENALTY Any report postmarked after June 1, 2003 or more than five months after the close of the fiscal year end is considered late. Reports filed late are subject to the late filing fine pursuant to Business and Professions Code Section 9650.4. Failure to file the report may result in disciplinary action by the Bureau.

1.	List all officers and directors of the cemetery corpora or business address and telephone numbers (not the telephone number) where the individual can be conta necessary .	e cemetery corporation address and	nce
	Name, Address, Telephone Number	Title	
a.			
b.			
C.			
d.		_ 	
e.			
2.	Does more than one member of the board of trustee care fund(s) have a proprietary interest in the cemer		
	(a) If 2 is YES – Please explain.	100100	

3. List all members of the board of trustees over the endowment care fund and special care fund(s) and include each individual's residence or business address and telephone numbers (not the cemetery corporation address and telephone number) where the trustee can be contacted. Attach additional pages if necessary.

If the trustee over the trust fund(s) is a state or national bank authorized to engage in trust business, please provide the name, address, and telephone number of the bank and a contact person at the bank for any questions regarding the trust fund(s).

	Name, Address, Telephone Number	Relationship to Cemetery	Truste ECF	e Over: SCF
a.			. 🗆	
b.				
C.			. 🗆	
d.			. 🗆	
e.				
4.	What is the total amount of compensation	n paid to the board of trustees fo	r this report p	eriod?
			\$	
	(a) Does the total amount of compensation the net income derived from the trust		exceed five p	ercent of
	(b) If 4 (a) is YES – Please explain.		Yes	No

5.	Has each member of the board of trustees signed an acknowledgment regarding his or her role and responsibility as a trustee for managing the and special care fund(s)?		
		Yes	No
6.	Does the cemetery authority have fidelity bond coverage executed by a in the amount of \$50,000 guaranteeing payment to each endowment cafund for any monetary loss incurred by the trust funds for acts of fraud of trustee or trustees?	are fund an	d special care
		Yes	No
	(a) If 6 is YES – Give evidence of the fidelity bond coverage. Evidence	should in	clude:
	Bond Number or Policy Number:		
	Name of Insurance Carrier:		
	Effective dates for the Insurance Policy:Maximum Amount of Coverage per Loss:		
			
	(b) If 6 is NO – Is the trustee over the endowment care fund and/or spector or national bank authorized to engage in trust business pursuant to Code?		
		Yes	No
7.	List the location within the State of California where the books, account fund(s) are maintained and available for inspection.	s and reco	rds of the trust
	Name: Telephone:		
	Name of Entity or Location:		
	Address:		
	City/Zip:, California County:		
8.	List the name, address and phone number of the certified public accourthat performed the audit upon the trust fund(s) for this reporting period.	ntant or pul	olic accountant
	Name: Telephone:		
	Address:		
	City/State/Zip:		
9.	List the authorized contact person for any questions regarding this repo	rt.	
	Name: Telephone:		
10.	Does the cemetery authority also hold a funeral establishment license?	Yes	No
	(a) If 10 is VES . List the funeral establishment name(s) and license nu	ımher(s)	

(a) If 10 is YES – List the funeral establishment name(s) and license number(s) Attach additional pages if necessary.

11.	boes the cemetery authority also hold a crematory license:		
		Yes	No
	(a) If 11 is YES – List the crematory name(s) and crematory license num Attach additional pages if necessary .	nbers(s).	
12.	Does the cemetery authority maintain a nonendowment care section?	Yes	No
13.	Does the cemetery authority presently engage in the sale of nonendown property?		
	Yes No	Not Applic	able
14.	Does the cemetery authority have the endowment care and/or nonendor as required by: Health and Safety Code Sections 8740, 8741 and 8743; Code of Regulations Sections 2336 and 2337?		
		Yes	No
	(a) If 14 is NO – Please explain.		
15.	Do all contracts, literature, etc. for the nonendowment care property condisclosures required by Health and Safety Code Sections 8740 and 874 Code of Regulations Sections 2336 and 2337?	•	
	Yes No	Not Applic	able
	(a) If 15 is NO – Please explain.		
16.	Are separate books and records maintained for the endowment care function care fund kept separate and apart from all other cemetery funds as required Code Section 8738.2?	ired by Healtl	n and Safety
		Yes	No
	(a) If 16 is NO – Please explain.		
17.	Has the income earned from the investment of the endowment care function the general care, maintenance, embellishment of the cemetery, reserve expenses authorized by law?		•
		Yes	No

	s the cemetery authority and/or trustee on which the income from the endowm		-	penditures
ирс	whom the moonie nom the endowns	chi dare fando hao been	Yes	No
	ve the minimum contributions required posited into the endowment care fund?	by Health and Safety Co	de Section 8738	3 been
			Yes	No
(a)	If 19 is NO – Please explain.			
	the contribution rate(s) to the endown netery during the reporting period for th		•	
	Type of Interment Space	Deposit Rat	е	
	Grave Space: (List for each type i.e.,	standard grave, child grave	e, cremated rema	ins burial, etc.)
		<u></u>	per square f	oot
			per square f	oot
			per square f	oot
	·		per square f	oot
	·		per square f	oot
	Crypts:			
			per crypt	
	·		per crypt	
			per crypt	
	·	······	per crypt	
	Companion crypts:			
	First crypt			
	Additional crypts	······	per additiona	al crypt
	Niches	<u> </u>	per niche	
	Other (list reason for other contribution	ns):		
			per	
		······	per	
		<u></u>	per	

21.	commodities, other than interment property?	for any servic	es or
		Yes	No
	(a) If 21 is YES – Has all money collected in advance of need been dep	osited into a	trust?
		Yes	No
	(b) If 21(a) is NO – Please explain.		
22.	Has the cemetery authority purchased any cemetery commodities for stoneed?	orage in adva	nce of
		Yes	No
	(a) If 22 is YES – Does the cemetery authority maintain a written invent storage?	ory of the con	nmodities in
		Yes	No
23.	Are all payments received for deposit into a special care fund placed into trustee within thirty days after receipt?	the custody	of the
		Yes	No
	(a) If 23 is NO – Please explain.		
24.	Has the cemetery authority and/or trustees maintained a record of the special care fund(s)?	oecific exper	ditures
		Yes	No
25.	Has the principal and income of the special care fund(s) been used only with the purpose for which the cemetery has been established?	for purposes	consistent
		Yes	No
26.	Are any trust fund investments in default?		
		Yes	No
	(a) If 26 is YES – Identify the investments that are in default.		

27.	Did trust fund investments realize any capital gains and/or losses durir	ng the curre	nt year?
		Yes	No
	(a) If 27 is YES – Complete the schedule of capital gains and losses of	n page 15.	
28.	Has the cemetery authority and/or trustees commingled the money fro trust fund and the special care fund(s) for purposes of investment?	m the endo	wment care
	tractitatia and the opeolal care family of for purposes of investment.	Yes	No
	(a) If 28 is YES – Does the cemetery authority have a record of the prifrom each respective trust fund to the commingled investment(s)?	ncipal sum	contributed
	nom each respective trust fund to the commingled investment(s):	Yes	No
	(b) If 28 is YES – Are the commingled funds limited to only those endo care funds created by irrevocable trust agreements?	wment care	e and special
	care funds created by irrevocable trust agreements:	Yes	No
	(c) If 28(b) is NO – Please explain. Attach additional pages if neces	ssary.	
	(d) If 28 is YES – Describe the method used to allocate the income ear investments to the endowment care fund and special care fund(s).	rned on the	commingled
29.	Has the cemetery authority entered into any transactions between the any corporate officer and the trustees over the endowment care fund a	and/or spec	•
	(a) If 29 is YES – Do any of the transactions effect the endowment car fund(s)?		
		Yes	No
	(b) If 29 or 29(a) is YES – Attach a statement that identifies the dates, description of the transactions.	amounts, a	nd a detailed
	SCHEDULE OF INTERMENT SPACE SOLD FOR THE YEAR EN	DED	
Tota	al number of ground burial spaces sold	-	
Tota	al number of square feet of ground burial spaces sold	_square fee	et
Tota	al number of crypts sold	_	
Tota	al number of niches sold	_	

ENDOWMENT CARE FUND CORPUS

Initial deposit		\$	
Grave space contributions deposited:	Φ.		
Accumulated balance forward from prior year	\$		
Current year deposits	\$		
Total deposits for grave space			
Crypt space contributions deposited:			
Accumulated balance forward from prior year	¢		
Current year deposits	φ ¢		
Total deposits for crypt space			
Total deposits for drypt space		Ψ	
Niche space contributions deposited:			
Accumulated balance forward from prior year	\$		
Current year deposits	\$		
Total deposits for niche space			
Other contributions deposited:			
Accumulated balance forward from prior year	\$	<u></u>	
Current year deposits	\$		
Total deposits for other contributions			
Total corpus from initial deposit and contribu	itions	\$	
Accumulated Capital Gains Realized:			
Total net capital gains/(losses) since the establishment	of the fund through		
12/31/01 or previous fiscal year end that has been adde			
(This amount should be net of any capital gains previou	usly set aside in the		
reserve for future maintenance and net of any losses a			
reserve for losses.)		\$	
Current Year Capital Gains/(Losses) Realized:	•		
Capital gains for the current reporting year	\$		
Less: Capitol losses not applied to the reserve for loss	es (\$)	
Net current year capital gains/(losses)			
Less: Amount of current year capital gain set aside in t	INE /e	1	
reserve for future maintenance Total current year net capital gains/(losses) added t	(Φ	<i>)</i>	
Total current year het capital gains/(losses) added t	o iuria corpus	Ф	
Total fund corpus from net capital gains/(losses)	\$	
Total course (initial deposit contributions and coni	tal gains)	C	
Total corpus (initial deposit, contributions and capit	tai gains)		
Reserve for losses		\$	
Reserve for future maintenance		\$	
Unexpended trust income		\$	
•			
Total endowment care fund corpus, reserves, and une	xpended income	\$	

RECONCILIATION OF THE ENDOWMENT CARE FUND PER THIS REPORT TO THE AUDITED ENDOWMENT CARE FUND BALANCE

Total endowment care fund corpus, res (From page 9)	serves, and unexpended income\$	<u> </u>
Add (Subtract) Reconciling Items:		
Add (Subtract) Neconcilling Items.		
Unrealized capital gains (losses)		·
	-	
Endowment Care Fund balance per au	dited financial statements\$)
Attach additional pages if necessary	<i>/</i> .	

ENDOWMENT CARE FUND RESERVE FOR LOSSES

Beginning balance	\$
Additions to the reserve for the current year	\$
Total available reserve for losses	\$
Less: Capital losses realized	\$
Total ending balance reserve for losses (From page 9)	\$
Explain the basis of the current year additions to the reserve for losses.	
If losses are applied to the reserve, give a detailed description of the losses. Attach additional pages if necessary.	
ENDOWMENT CARE FUND RESERVE FOR FUTURE MAINTENANCE	
Beginning balance	\$
Additions to the reserve for the current year	\$
Total available reserve for future maintenance	\$
Less: Current year reserve expended for maintenance	\$
Total ending balance reserve for future maintenance (From page 9)	\$
Has the cemetery authority maintained a record of the authorizations and the from the reserve for future maintenance?	specific expenditures Yes No

SPECIAL CARE FUND CORPUS

Flower Trust Fund(s)	\$
Special Lot Care, etc	\$
Cremation Trust Fund(s)	\$
Markers, Vaults, and Future Services Trust Fund(s)	\$
Other(s):	\$
	\$
Total special care trust fund(s) corpus	\$
SPECIAL CARE FUND RESERVE FOR LOSSES	
Beginning balance	\$
Additions to the reserve for the current year	\$
Total available reserve for losses	\$
Less: Capital losses realized	\$
Total ending balance reserve for losses	\$

Explain the basis of the current year additions to the reserve for losses.

If any losses are applied to the reserve, give a detailed description of the losses. **Attach additional pages if necessary.**

	CARE FUND	
(endowment care fund, special	care fund, or commingled trust fund investments)	
INVESTMENTS		

Complete a separate schedule for each trust maintained by the cemetery authority. If the cemetery authority has commingled the endowment care and special care funds for investment, only one schedule is needed. **Attach additional pages if necessary.**

Description		Market Value	Cost Basis
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
Total investments		\$	\$
Net unrealized gain (loss):			
Total market value	\$		
Less: Total cost basis	(\$)		
Net unrealized gain (loss)	\$		
If any trust funds are commingled	d for investment, complete the	following:	
Amount of total net unrealize	ed gain (loss) allocated to the e	ndowment care fund	\$
Amount of total net unrealize	ed gain (loss) allocated to the s	pecial care fund(s)	\$
Describe the allocation basis:			

CORPUS AND INVESTMENT RECONCILIATION

Difference	\$	
Less: Total investments (From page 13)	\$	
Total trust fund(s) corpus	\$	
Total special care trust fund(s) corpus (From page 12)	\$	
Total endowment care fund corpus, reserves, and unexpended income (From page	9) \$	

If there is a difference, please explain.

CARE FUND

(endowment care fund, special care fund, or commingled trust fund investments)
SCHEDULE OF REALIZED CAPITAL GAINS AND LOSSES

Complete a separate schedule for each trust fund. If the cemetery authority has commingled the endowment care and special care funds for investment, only one schedule is needed. **Attach additional pages if necessary.**

Description of Investment	Date of Disposition	Amount Realize From Disposition	d Cost Basis	Gain (Loss)
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
Total net realized gain (loss)				\$
Income tax effect				\$
Total net realized gain (loss) af	ter income tax			\$
If any trust funds are commingled for i	investment, con	nplete the followi	<u>ng</u> :	
Amount of total net realized gain	(loss) allocated	to the endowmer	nt care fund	\$
Amount of total net realized gain	(loss) allocated	to the special ca	re fund(s)	\$

Describe the allocation basis:

VERIFICATION of 2002 ENDOWMENT CARE FUND and SPECIAL CARE FUND REPORT

I certify under penalty of perjury, under the laws of the State of California that I am a duly appointed, qualified and acting officer of the cemetery corporation and that the statements contained and answers given in this report, including all attachments thereto, are complete, true and correct to the best of my knowledge and belief.

Signature:	
Print Name:	
Title:	
Date:	(President or Vice President)
Date.	
Signature:	
Print Name:	
Title:	
Б. ((Other Corporate Officer)
Date:	

FILING THE REPORT

- The report must be postmarked on or before June 1, 2003 (fiscal year filers must file within five months after the close of the fiscal year).
- The report is not considered filed if it is not accompanied by the required audit report.
- The report is not considered filed if it is not verified above by the president or vice president and one other officer of the cemetery corporation.
- If the report is not filed by the required date, the cemetery authority is subject to a fine of \$400 per month. Failure to file the report may result in disciplinary action by the Bureau.

Mail the completed 2002 Endowment Care Fund and Special Care Fund Report along with the required audit report to:

Cemetery and Funeral Bureau Annual Cemetery Trust Fund Reports 400 R Street, Suite 3080 Sacramento, CA 95814